

[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 54

[REG–105954–20]

RIN 1545–BP82

Required Minimum Distributions; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking and notice of public hearing.

SUMMARY: The IRS published a document in the *Federal Register* of February 24, 2022, concerning required minimum distributions from qualified plans; section 403(b) annuity contracts; custodial accounts, and retirement income accounts; individual retirement accounts and annuities; and eligible deferred compensation plans under section 457. The document contained an incomplete phrase.

DATES: Written or electronic comments and outlines for a public hearing are still accepted and must be received by May 25, 2022. Outlines of topics to be discussed at the public hearing scheduled for June 15, 2022, at 10 a.m. must be received by May 25, 2022.

ADDRESSES: Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at www.regulations.gov (indicate IRS and REG–105954–20) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. Until further notice, any comments submitted on paper will be considered to the extent practicable. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically, and to

the extent practicable on paper, to its public docket. Send paper submissions to:
CC:PA:LPD:PR (REG–105954–20), Room 5203, Internal Revenue Service,
P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning this correction notice,
Brandon M. Ford, or Linda S. F. Marshall, (202) 317–6700; concerning submissions
of comments and outlines of topics for the public hearing, Regina Johnson, (202)
317–5177 (not toll-free numbers) or *publichearings@irs.gov*.

SUPPLEMENTARY INFORMATION:

Correction

In the *Federal Register* of February 24, 2022, in FR Doc 2022-02522, on page
10545, in the second column, correct paragraph (o)(6)(iii) to read:

Total future expected payments. Total future expected payments means the
total future payments expected to be made under the annuity contract as of the date
the contract is annuitized, based on the mortality rates contained in § 1.401(a)(9)-
9(e), and without regard to any increases in annuity payments after that date.

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